

# **EXHIBIT 4**



August 26, 2022

**Certification**

**Welocalize Translations**

**TRANSLATOR'S DECLARATION:**

I, **Samuel Chong**, hereby declare:

That I possess advanced knowledge of the Chinese and English languages. The attached Chinese into English translation has been translated by me and to the best of my knowledge and belief, it is a true and accurate translation of the document with bates numbers range: IRI-CRT-00028800 - IRI-CRT-00028811.

*(Digital or printed signature here above the line)*

A handwritten signature in black ink, appearing to read "S. Chong", written over a horizontal line.

**Samuel Chong**

Project Number: BBLLP\_2208\_P0012

15 W. 37th Street 4th Floor  
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212.581.8870

**Exhibit  
8615**

9/28/2022  
Yan Yunlong - V2

	2005	376
Operation	Long-term	12

# Caihong Group Document

Caihong Group Office (2005) No. 190

Issued by Xing Daoqin

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## Report on the response to verify the relevant issues

State-owned Assets Supervision and Administration Commission of the State Council:

In accordance with the requirements of the "Letter on Verification of Relevant Issues" (Reform Letter (2005) No. 168), we hereby submit to you the application documents in conjunction with the application of the China Securities Regulatory Commission Shaanxi Supervision Bureau for the listing of Caihong Display Device Co., Ltd. which is a listed company of our Group.(hereinafter referred to as "Caihong Limited"), the details of the special verification are reported as follows.

Shaanxi Supervision Bureau of China Securities Regulatory Commission conducted a special verification of Caihong Limited from August 24 to September 25, 2005, and issued a Notice of Rectification by the deadline (Shaanxi Securities Regulatory (2005) No. 69) on October 21, 2005, pointing out the problems of Caihong Limited in short-term investment, financial management and connected transactions. Immediately after the meeting, Caihong Limited organized the directors, supervisors and senior management of the company to conduct serious research and discussion against the provisions and requirements of the Company Law, the Securities Law, the Accounting Law, the Guidelines on the Articles of Association of Listed Companies, the Rules for the Listing of Stocks on the Shanghai Stock Exchange and the Corporate Accounting System, and convened a rectification and analysis meeting with the participation of relevant responsible departments. The company has also conducted an analysis of the problems and proposed practical corrective measures, which were reported to the CSRC Shaanxi Regulatory Bureau on October 28.

I. About the irregularities of procedures in the process of short-term investment

(1) According to the inspection of Caihong Limited by Shaanxi Securities Regulatory Bureau in 2004, which found that the determination of short-term investment varieties did not fulfill the collective decision-making procedure, Caihong Limited has formulated and issued the "Internal Control Management System for Short-term Investments" on December 2, 2004, which clarifies the investment decision-making team and its responsibilities, details the investment decision-making procedures, investment restrictions, process supervision, performance evaluation and specific operating rules, and improves the financial aspects in the internal accounting system.

(2) In 2004, due to macroeconomic adjustment and capital market downturn, Caihong Limited lost RMB 1,758,450,000 in equity investment, and the company has liquidated all short-term investment items in the first quarter of 2005.

II. On the inter-period reconciliation of income

As the sales of color picture tubes have been a buyer's market in recent years, there are more complex market factors in the process of product sales. The listed company will improve the relevant working procedures and refine the matters of VAT invoicing, revenue recognition and invoice redemption for the custody of color tubes on behalf of the listed company to avoid similar phenomena in the future.

(I) VAT invoicing

The invoicing of VAT should be based on the shipping notice with complete formalities and the delivery receipt signed by the customer (fax copy or copy is valid) to avoid the phenomenon of incomplete invoicing.

(II) On revenue recognition

Revenue recognition is to be based on the delivery notice with complete formalities, sales contract (fax copy, copy valid) and delivery receipt signed by the customer (fax copy, copy valid) to confirm revenue.

(III) Regarding Custody

When escrow occurs, VAT invoicing and revenue recognition are carried out in accordance with the above two articles.

(IV) Invoice offsetting bonus

The invoice offsetting bonus should be reasonable and legal, but also take into account the sales factors of the market, and on the basis of full communication with the customer, both parties should confirm in writing to minimize the invoice offsetting bonus phenomenon.

III. The construction in progress trial production income accounting errors

The provisions of the Enterprise Accounting System regarding the income and expenses of the trial run of the construction in progress are The costs incurred in the joint commissioning of infrastructure projects before they reach their intended useable state are debited to "construction in progress" and credited to "bank deposits" and "inventory". The opposite accounting entry is made if the commissioning revenue or the products that can be sold to the public at the estimated selling price are converted to inventory.

According to the above accounting system, during the trial run of the new 64cmPF and 74cmPF color tube production line built by Caihong Limited in 2001, the 64cmPF and 74cmPF color tubes produced are "products that can be sold to the public at the estimated selling price" and should be transferred to inventory at the estimated selling price and then sold to the public.

The revenue and cost of goods sold are the same amount Caihong Limited's accounting staff at that time made a mistake in understanding the Enterprise Accounting System regarding the accounting for construction in progress, which led it not to carry out the accounting treatment as required by the above regulations, but carried forward the cost based on the selling price and transferred the difference to construction in progress, the result of which was consistent with the treatment stipulated in the Enterprise Accounting System, so there was no misstatement of revenue and cost.

IV. Issues of inaccurate disclosure of connected transactions and investment of allotment funds

(I) China Electronics Import & Export Caihong Company ("CEC Caihong") is a subsidiary of China Electronics Import & Export Corporation. The company's financial statements are included in the scope of consolidation by China National Electronics Import and Export Corporation, and the annual operating plan and financial accounts are arranged by China National Electronics Import and Export Corporation.. The principal officers of the company are recommended by Caihong and appointed and removed by China National Electronics Import and Export Corporation, so they are not considered as related parties. At present, Caihong Limited has formally handled the procedures related to import and export business in the first half of 2005, from then on Caihong Limited's import and export business is completed independently by itself.

(II) Since the sales of color picture tubes by Caihong Limited before 2000 were sold by Caihong Color Picture Tubes General Factory on behalf of Caihong, this payment was a historical issue left over before 2000 and was not classified as a connected transaction, and Caihong Limited had fully recovered the payment in December 2003 without any impact on the interests of the listed company. Caihong Limited will strengthen contract management in the future, communicate with the regulatory authorities in a timely manner, and do a good job in information disclosure.

(III) The funds raised from the share allotment in 2000 were originally planned to be invested in the 64cmFS medium resolution automated production line renovation project, but later the investment was changed to the production lines of 64cmPF and 74cmPF color tubes, without fulfilling the necessary approval procedures and without announcing

the relevant contents in a timely manner. It was mainly caused by the work errors of the personnel concerned at that time. The listed company will take this as a warning and ask relevant business personnel to enhance their work responsibility, strengthen their study of policies and make timely information disclosure.

Through the special inspection of Caihong Limited by Shaanxi Supervision Bureau of China Securities Regulatory Commission, the listed company was helped to timely identify the problems in financial management, short-term investment and standardized operation. The listed company will take this opportunity to further strengthen the directors, supervisors, senior management and relevant business personnel to study the Company Law, Securities Law, Shanghai Stock Exchange Stock Listing Rules and other relevant laws and regulations and the internal management system of the company, further improve the corporate governance structure of the listed company, regulate the internal operations of the listed company and promote its healthy and stable development.

Hereby reports

November 7, 2005

[Stamp: Caihong Group]

		File (2)
Group Office		Issued on Nov. 7, 2005
Print: Wang Ying	Proofread by Liu Xiaodong	Number of copies. 8

Caihong Group’s Document Release Draft (front page)

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	Group ( )No. 190.	
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Main delivery.

Copy. Bureau of Enterprise Reform, SASAC

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	(2)

Title: Report on the response to the appropriate relevant issues




## Report on the response to verify the relevant issues

Bureau of Enterprise Reform, State-owned Assets Supervision and Administration Commission, State Council:

Your Bureau's "Letter on Verifying Relevant Issues" (Reform Letter ((2005) No. 168) has been received, and is now combined with the China Securities Regulatory Commission's Shaanxi Supervision Bureau's investigation of Caihong Display Device Co.(hereinafter referred to as "Caihong Limited"), the details of the special verification are reported as follows.

The Shaanxi Supervision Bureau of China Securities Regulatory Commission conducted a special verification of Caihong Limited from August 24 to September 25, 2005, and issued a Notice of Rectification by the deadline (Shaanxi Securities Regulatory Fa ((2005) No. 69) on October 21, which pointed out the problems of Caihong Limited in short-term investment, financial management and connected transactions. Immediately after the meeting, Caihong Limited organized the directors, supervisors and senior management of the company to conduct serious research and discussion against the provisions and requirements of the Company Law, the Securities Law, the Accounting Law, the Guidelines on the Articles of Association of Listed Companies, the Rules for the Listing of Stocks on the Shanghai Stock Exchange and the Corporate Accounting System, and convened a rectification and analysis meeting with the participation of relevant responsible departments. The company has also conducted an analysis of the problems and proposed practical corrective measures, which were reported to the CSRC Shaanxi Regulatory Bureau on October 28.

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Caihong Limited's accounting personnel at that time made a mistake in understanding the Enterprise Accounting System regarding the accounting for construction in progress, which led it to fail to carry out the accounting treatment as required by the aforementioned regulations, but carried forward the cost based on the selling price and transferred the difference to construction in progress, the result of which was consistent with the treatment stipulated in the Enterprise Accounting System, so there was no misstatement of revenue and cost.

#### IV. Issues of inaccurate disclosure of connected transactions and investment of allotment funds

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Through the special inspection of Caihong Limited by Shaanxi Supervision Bureau of China Securities Regulatory Commission, the listed company was helped to timely identify the problems in financial management, short-term investment and standardized operation. The listed company will take this opportunity to further strengthen the directors, supervisors, senior management and relevant business personnel to study the Company Law, Securities Law, Shanghai Stock Exchange Stock Listing Rules and other relevant laws and regulations and the internal management system of the company, further improve the corporate governance structure of the listed company, regulate the internal operations of the listed company and promote its healthy and stable development.

It is hereby reported.

November 7, 2005

~~Subject line: Reply Verification Issue Report~~

# State-owned Assets Supervision and Administration Commission of the State Council

Reform letter (2005) No. 168

## Letter on verification of related issues

Caihong Group:

Recently, we have received a report from the securities regulator regarding your group's listed company Caihong Display Device Co.(hereinafter referred to as Caihong Limited) there are financial false, inaccurate information disclosure and other issues of information, we need to verify with your company on the relevant issues.

Please provide detailed written materials on the issues of investment loss due to insider trading in the restructuring of Caihong Limited and XIAHUA Electronics, the inter-period adjustment of income to inflate profits in 2001 and 2005, the incorrect accounting of income from trial production of construction in progress, the concealment of connected transactions, the inaccurate disclosure of the investment of allotment funds and other related issues, and make sure to fax them to our bureau before November 8, and the official document should be forwarded to our bureau through confidential communication.

Contact Person:	Gao Dongwei
Contact No.	010-63193149
Fax	010-63193111

November 1, 2005

[Stamp: Bureau of Enterprise Reform, State-owned Assets Supervision and Administration Commission, State Council]

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# 彩虹集团公司文件

彩团办〔2005〕190号

签发人：邢道钦

## 关于答复核实有关问题的报告

国务院国有资产监督管理委员会：

按照《关于核实有关问题的函》（改革函〔2005〕168号）的要求，现结合中国证券监督管理委员会陕西监管局对我集团下属上市公司彩虹显示器件股份有限公司（以下简称“彩虹股份”）进行专项核查的具体情况，汇报如下。

中国证监会陕西监管局于2005年8月24日至9月25日对



彩虹股份进行了专项核查，并于10月21日下发了《限期整改通知书》（陕证监发〔2005〕69号），指出了彩虹股份在短期投资、财务管理、关联交易等方面存在的问题。会后彩虹股份立即组织公司董事、监事及高级管理人员对照《公司法》、《证券法》、《会计法》、《上市公司章程指引》、《上海证券交易所股票上市规则》及《企业会计制度》等政策法规的规定和要求，进行了认真的研究讨论，并召集了相关责任部门参加的整改分析会，对问题进行了逐项分解，提出了切实可行的整改措施，并已于10月28日上报中国证监会陕西监管局。

#### 一、关于短期投资过程中程序不规范的问题

（一）根据陕西证监局2004年度对彩虹股份进行巡检过程中发现短期投资品种的确定未履行集体决策程序的情况，彩虹股份已于2004年12月2日制订下发了《短期投资内部控制管理制度》，明确了投资决策小组及其职责，详细制订了投资决策程序、投资限制、过程监督、业绩评价和具体操作规则，并且完善了财务方面在内部会计制度中的有关内容。

（二）2004年由于宏观经济调整，资本市场低迷，彩虹股份公司股票投资损失1758.45万元，公司已于2005年一季度将所有的短期投资项目清理完毕。

#### 二、关于跨期调节收入的问题

由于近年来彩色显像管的销售一直属于买方市场，产品销售过程中存在较为复杂的市场因素。上市公司将完善有关工作程序，细化对代保管彩管的增值税发票开据、收入确认以及发票冲



红等事项，避免以后出现类似的现象。

（一）增值税发票开据

开据增值税发票要依据手续齐全的发货通知单及客户签收的送货收据（传真件、复印件有效），避免手续不齐全开票现象。

（二）关于收入确认

收入的确认要依据手续齐全的发货通知单、销售合同（传真件、复印件有效）及客户签收的送货收据（传真件、复印件有效）确认收入。

（三）关于代保管

发生代保管现象时，增值税发票开据、收入确认依据上述两条执行。

（四）发票冲红

发票冲红既要做到合理合法，又能综合考虑到市场的销售因素，在与客户进行充分沟通的基础上，双方以书面形式进行确认，尽量减少冲红现象。

三、在建工程试产收入核算错误的问题

《企业会计制度》中关于在建工程试车收入和费用的规定是：基建工程达到预定可使用状态前进行负荷联合试车发生的费用借记“在建工程”，贷记“银行存款”、“库存商品”等科目；获得的试车收入或按预计售价将能对外销售的产品转为库存商品的，作相反会计分录。

根据上述会计制度的规定，彩虹股份 2001 年新建 64cmPF 和 74cmPF 彩管生产线试车期间，生产的 64cmPF 和 74cmPF 彩管属于

“按预计售价将能对外销售的产品”，应该按预计售价转为库存商品，再对外销售，这样销售收入和销售成本是相同金额的。

彩虹股份当时的会计核算人员对《企业会计制度》中有关在建工程核算理解上的错误，导致其未按上述规定的要求进行帐务处理，而是按售价结转了成本，将其差额转入在建工程，其结果与《企业会计制度》中规定的处理结果是一致的，故不存在虚列收入和成本的情况。

#### 四、关于关联交易及配股资金投向披露不实的问题

（一）中国电子进出口彩虹公司（简称“中电彩虹”）为中国电子进出口总公司下属的分公司，该公司的财务报表由中国电子进出口总公司纳入合并范围，每年的经营计划和财务决算均由中国电子进出口总公司统一安排，公司的主要负责人由彩虹负责推荐，中国电子进出口总公司进行任免，故未将其认为是关联方。目前彩虹股份已于 2005 年上半年正式办理了进出口业务的相关手续，从此彩虹股份的进口和出口业务自行独立完成。

（二）由于彩虹股份 2000 年以前的彩色显像管销售是由彩虹彩色显像管总厂代销，此笔货款系 2000 年以前遗留的历史问题，未将其列为关联交易，彩虹股份已于 2003 年 12 月全部收回该货款，未对上市公司利益造成影响。彩虹股份今后将加强合同管理，及时与监管部门进行沟通，切实做好信息披露工作。

（三）2000 年配股募集资金原计划投向 64cmFS 中分辨率自动化生产线改造项目，后投向变更为 64cmPF 和 74cmPF 彩管的生产线，未履行必要的审批程序，也未及时公告有关内容。主要是

由于当时有关人员的工作失误所造成的。上市公司将引以为戒，要求相关业务人员增强工作责任心，加强对政策的学习，及时做好信息披露工作。

通过中国证监会陕西监管局对彩虹股份的专项检查，帮助上市公司及时地发现了在财务管理、短期投资、规范运作等方面存在的问题。上市公司将以此为契机，进一步加强董事、监事、高管人员和相关业务人员对《公司法》、《证券法》、《上海证券交易所股票上市规则》等相关法律法规和公司内部管理制度的学习，进一步完善上市公司法人治理结构，规范上市公司内部各项运作，促进其健康稳定地发展。

特此报告



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集团办公室

2005年11月7日印发

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打印：王英

校对：刘晓东

份数：8



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## 彩虹集团公司发文稿纸(正页)

签发:	核稿:	
会签:	拟稿单位:	缓急: 急
	拟稿人: 刘晓东	密急:
	拟稿单位领导: [Signature]	
	集团 ( ) 号	
	年 月 日	

主送:

抄报:

国资委企业改革局

抄送:

附件:

存档:

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标题: 关于答复核实有关问题的报告

第 页

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## 关于答复核实有关问题的报告

国务院国有资产监督管理委员会企业改革局：

贵局《关于核实有关问题的函》（改革函[2005]168号）已收悉，现结合中国证券监督管理委员会陕西监管局对我集团下属上市公司彩虹显示器件股份有限公司（以下简称“彩虹股份”）进行专项核查的具体情况，汇报如下。

中国证监会陕西监管局于2005年8月24日至9月25日对彩虹股份进行了专项核查，并于10月21日下发了《限期整改通知书》（陕证监发[2005]69号），指出了彩虹股份在短期投资、财务管理、关联交易等方面存在的问题。会后彩虹股份立即组织公司董事、监事及高级管理人员对照《公司法》、《证券法》、《会计法》、《上市公司章程指引》、《上海证券交易所股票上市规则》及《企业会计制度》等政策法规的规定和要求，进行了认真的研究讨论，并召集了相关责任部门参加的整改分析会，对问题进行了逐项分解，提出了切实可行的整改措施，并已于10月28日上报中国证监会陕西监管局。

## 一、关于短期投资过程中程序不规范的问题

(一) 根据陕西证监局 2004 年度对彩虹股份进行巡检过程中发现短期投资品种的确定未履行集体决策程序的情况,彩虹股份已于 2004 年 12 月 2 日制订下发了《短期投资内部控制管理制度》,明确了投资决策小组及其职责,详细制订了投资决策程序、投资限制、过程监督、业绩评价和具体操作规则,并且完善了财务方面在内部会计制度中的有关内容。

(二) 2004 年由于宏观经济调整,资本市场低迷,彩虹股份公司股票投资损失 1758,45 万元,公司已于 2005 年一季度将所有的短期投资项目清理完毕。

## 二、关于跨期调节收入的问题

由于近年来彩色显像管的销售一直属于买方市场,产品销售过程中存在较为复杂的市场因素。上市公司将完善有关工作程序,细化对代保管彩管的增值税发票开据、收入确认以及发票冲红等事项,避免以后出现类似的现象。

### (一) 增值税发票开据

开据增值税发票要依据手续齐全的发货通知单及客户签收的送货收据(传真件、复印件有效),避免手续不齐全开票现象。

### (二) 关于收入确认



收入的确认要依据手续齐全的发货通知单、销售合同（传真件、复印件有效）及客户签收的送货收据（传真件、复印件有效）确认收入。

### （三）关于代保管

发生代保管现象时，增值税发票开据、收入确认依据上述两条执行。

### （四）发票冲红

发票冲红既要做到合理合法，又能综合考虑到市场的销售因素，在与客户进行充分沟通的基础上，双方以书面形式进行确认，尽量减少冲红现象。

## 三、在建工程试产收入核算错误的问题

《企业会计制度》中关于在建工程试车收入和费用的规定是：基建工程达到预定可使用状态前进行负荷联合试车发生的费用借记“在建工程”，贷记“银行存款”、“库存商品”等科目；获得的试车收入或按预计售价将能对外销售的产品转为库存商品的，作相反会计分录。

根据上述会计制度的规定，彩虹股份 2001 年新建 64cmPF 和 74cmPF 彩管生产线试车期间，生产的 64cmPF 和 74cmPF 彩管属于“按预计售价将能对外销售的产品”，应该按预计售价转为库存商品，再对外销售，这样销售收入和销售成本是相同金额的。

彩虹股份当时的会计核算人员对《企业会计制度》中有关在建工程核算理解上的错误,导致其未按上述规定的要求进行帐务处理,而是按售价结转了成本,将其差额转入在建工程,其结果与《企业会计制度》中规定的处理结果是一致的,故不存在虚列收入和成本的情况。

#### 四、关于关联交易及配股资金投向披露不实的问题

(一) 中国电子进出口彩虹公司(简称“中电彩虹”)为中国电子进出口总公司下属的分公司,该公司的财务报表由中国电子进出口总公司纳入合并范围,每年的经营计划和财务决算均由中国电子进出口总公司统一安排,公司的主要负责人由彩虹负责推荐,中国电子进出口总公司进行任免,故未将其认为是关联方。目前彩虹股份已于2005年上半年正式办理了进出口经营业务的相关手续,从此彩虹股份的进口和出口业务自行独立完成。

(二) 由于彩虹股份2000年以前的彩色显象管销售是由彩虹彩色显象管总厂代销,此笔货款系2000年以前遗留的历史问题,未将其列为关联交易,彩虹股份已于2003年12月全部收回该货款,未对上市公司利益造成影响。彩虹股份今后将加强合同管理,及时与监管部门进行沟通,切实做好信息披露工作。

(三) 2000年配股募集资金原计划投向64cmFS中分辨率自动化生产线改造项目,后投向变更为64cmPF和74cmPF彩管的生



产线，未履行必要的审批程序，也未及时公告有关内容。主要是由于当时有关人员的工作失误所造成的。上市公司将引以为戒，要求相关业务人员增强工作责任心，加强对政策的学习，及时做好信息披露工作。

通过中国证监会陕西监管局对彩虹股份的专项检查，帮助上市公司及时地发现了在财务管理、短期投资、规范运作等方面存在的问题。上市公司将以此为契机，进一步加强董事、监事、高管人员和相关业务人员对《公司法》、《证券法》、《上海证券交易所股票上市规则》等相关法律法规和公司内部管理制度的学习，进一步完善上市公司法人治理结构，规范上市公司内部各项运作，促进其健康稳定地发展。

特此报告。

2005年11月7日

主题词：~~答复~~ ~~核实~~ ~~问题~~ ~~报告~~

# 国务院国有资产监督管理委员会

改革函〔2005〕168号

## 关于核实有关问题的函

彩虹集团公司：

日前，我局收到证券监管机构关于你集团的上市公司彩虹显示器件股份有限公司（以下简称彩虹股份）存在财务虚假、信息披露不实等问题的资料，需要就有关问题与你公司进行核实。

请就彩虹股份与厦华电子重组中因内幕交易而产生投资损失，2001年、2005年跨期调节收入虚增利润，在建工程试产收入核算错误，隐瞒关联交易，配股资金投向披露不实等问题及其他有关问题提供详细的书面材料，务于11月8日前传真至我局，正式文件请通过机要通讯转我局。

联系人：高东伟

联系电话：010-63193149

传 真：010-63193111



二〇〇五年改革局一月一日